

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

&

THE HONOURABLE MR. JUSTICE K.P.BALACHANDRAN

MONDAY, THE 4TH DECEMBER 2006 / 13TH AGRAHAYANA 1928

OP.No. 6127 of 2003(D)

PETITIONER:

**MRS. ROSAMMA PHILIPOSE, AZHAKANAKUZHIYIL
AYROOR SOUTH, PATHANAMTHITTA**

BY ADV. SRI.JOHN RAMESH K.I.JOHN

RESPONDENTS:

**1. ASSISTANT COMMISSIONER OF INCOME TAX,
CIRCLE-1, KOTTAYAM.**

**2. ADDL. COMMISSIONER OF INCOME TAX,
KOTTAYAM RANGE, KOTTAYAM.**

BY SRI.GEORGE K.GEORGE

**THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD
ON 04/12/2006, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

OP NO. 6127/2003

APPENDIX

PETITIONER'S EXHIBITS

EXHIBIT P1: TRUE COPY OF THE ASSESSMENT ORDER OF THE ASSESSEE ON 06.03.1995

EXHIBIT P2: TRUE COPY OF THE ORDER DATED 20.03.1996 OF THE COMMISSIONER OF INCOME TAX, COCHIN.

EXHIBIT P3: TRUE COPY OF THE ORDER OF ASSESSMENT DATED 29.03.1996 SIGNED BY ASST.COMMISSIONER OF INCOME TAX, KOTTAYAM.

EXHIBIT P4: TRUE COPY OF THE CERTIFICATE DATED 12.04.99 ISSUED BY THE COMMISSIONER OF INCOME TAX.

EXHIBIT P5: TRUE COPY OF THE ORDER DATED 30.06.2000 OF THE INCOME TAX APPELLATE TRIBUNAL, COCHIN BENCH.

EXHIBIT P6: TRUE COPY OF THE NOTICE DATED 30.05.2001 UNDER SECTION 148 OF THE ACT.

EXHIBIT P7: TRUE COPY OF THE LETTER DATED 23.10.2002 TO THE PETITIONER.

EXHIBIT P8: TRUE COPY OF THE PETITION UNDER SECTION 144 A OF THE ACT DATED 25.09.2002

EXHIBIT P9: TRUE COPY OF THE LETTER DATED 18.1.2003 TO THE ADDL.COMMISSIONER OF INCOME TAX, KOTTAYAM.

EXHIBIT P10: TRUE COPY OF THE ORDER UNDER SECTION 144 A OF THE ACT DATED 16.1.2003.

//TRUE COPY//

P.S. TO JUDGE

OP NO.6127/2003

ORDER IN C.M.P.NO.10827 OF 2003 IN O.P.NO.6127/2003

DISMISSED

04.12.2006

**SD/-
P.R.RAMAN, JUDGE**

**SD/-
K.P.BALACHANDRAN, JUDGE**

//TRUE COPY//

P.S. TO JUDGE

P.R. RAMAN & K.P. BALACHANDRAN, JJ.

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O.P. NO. 6127/2003

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DATED THIS, THE 4TH DAY OF DECEMBER, 2006.

J U D G M E N T

Raman, J.

Today, we have disposed of I.T. Appeal 201/2000 filed by the Revenue and after setting aside the order of the Tribunal, remanded the case for fresh consideration. In view of the said order, it is fairly submitted by the learned counsel appearing for the Revenue that proceedings initiated under Section 148 of the Act against the petitioner/ assessee will not be pursued further. This submission is recorded. The original petition is closed.

P.R. RAMAN,
(JUDGE)

K.P. BALACHANDRAN,
(JUDGE)

knc/-

P.R. RAMAN &
K.P. BALACHANDRAN, JJ.
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O.P. NO. 6127/2003
=====

J U D G M E N T

DATED: 4TH DECEMBER, 2006.